United Nations E/ICEF/2016/L.9

Economic and Social Council

Distr.: General
15 June 2016

Original: English

For decision

United Nations Children's Fund
Executive Board
Annual session 2016
14-16 June 2016
Agenda item 10

Draft decision submitted to the Executive Board

Report on the midterm review of the UNICEF integrated budget, 2014-2017

The Executive Board

1. *Welcomes* the midterm review of UNICEF integrated budget, 2014-2017, in response to the request of the Executive Board in its decision 2013/20;

2. *Takes note* of the report of the Advisory Committee on Administrative and Budgetary Questions on the midterm review of the UNICEF integrated budget, 2014-2017;

3. *Approves* the revised integrated resource plan as the financial framework for the Strategic Plan, 2014-2017 on the basis of projections of resources available, utilization and working capital required for liquidity;

4. *Recognizes* that UNICEF has incorporated the results-based budgeting approach in its integrated budget, and requests UNICEF to improve the analysis of variances between expenditures and planning estimates;

5. *Notes and approves* the proposal made by UNICEF to maintain the following budgets as initially approved in decision 2013/20:

(a) For the Global and Regional Programme, a budget from regular resources of $180 million, subject to the availability of resources, and a ceiling from other resources of $528.4 million, subject to the receipt of contributions to other resources, for the period 2014-2017;

(b) An appropriation for the institutional budget for the period 2014-2017 of $1,978.1 million to cover the costs of development effectiveness, United Nations development coordination, management activities and, within special purpose activities, capital investments, noting the revised projected funding for the appropriation of $1,039.3 million from regular resources and $938.8 million from cost recovery from other resources;

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(c) In addition to the appropriation of $1,978.1 million, the projected funding for the institutional budget of $116.4 million from other resources for development effectiveness and United Nations development coordination, subject to the receipt of contributions to other resources;

6. *Notes*, within special purpose activities, the projected utilization of resources for:

(a) The amounts required in accordance with the Financial Regulations of UNICEF to defray the costs of UNICEF administration of special accounts on behalf of others, including procurement services and the Office of the Special Representative of the Secretary-General on Violence against Children;

(b) Private sector fundraising, for which budgets will be submitted annually for consideration and approval by the Executive Board at its first regular session;

7. *Requests* the Executive Director to:

(a) Provide actual financial information in the format of the integrated resource plan and to assess performance against the integrated budget in his annual report to the Executive Board;

(b) Submit to the Executive Board for approval annually at its second regular session an updated integrated resource plan, following review of the financial projections on which the plan is based;

(c) Include in its annual reporting to the Executive Board a list of waivers on cost-recovery rates applied to donor contributions;

8. *Acknowledges* the progress made by UNICEF in cost alignment through the implementation of the cost-recovery policy, notes that UNICEF should make further progress and urges UNICEF contributors to adhere to the aspects of the cost-recovery policy approved by the Executive Board in its decision 2013/5;

9. *Recalls* its decision 2013/5 and looks forward to the findings of the external and independent assessment of the consistency and alignment of the cost-recovery methodology with General Assembly resolution 67/226;

10. *Notes* the justification provided for the establishment of an additional 10 director-level positions;

11. *Approves* that authority is given to the Executive Director for a proposed reserve of 10 additional director-level positions to be funded from within the approved institutional budget for 2014-2017 for the period 2016-2017, and requests the Executive Director to report to the Executive Board on the use of this authority and reserve in the context of subsequent integrated budget submissions and reviews;

12. *Encourages* UNICEF to work with other United Nations system entities to ensure an integrated approach to the implementation of the 2030 Agenda for Sustainable Development and the Addis Ababa Action Agenda;

13. *Requests* UNICEF, in consultation with UNDP, UNFPA and UN-Women, as appropriate, to incorporate relevant lessons learned from the integrated budget, 2014-2017, in preparation for the integrated budget, 2018-2021.